

Exhibit E

In re Big Lots, Inc., et al., Case No. 24-11967

Exhibit E

PwC US Tax LLP

Professional Services by Project, Professional, and Date

Date	Name	Position	Description	Rate	Hours	Total Compensation
Hourly Services						
Tax Advisory Services						
4/3/2025	Sean Kelly	Partner	0425H0001: Internal call to discuss updates to the purchase price allocation with S. Kelly (PwC), W. Gaziano (PwC), E. Acosta (PwC)	\$1,330	0.30	\$399.00
4/3/2025	Elyse Acosta	Senior Manager	0425H0002: Internal call to discuss updates to the purchase price allocation with S. Kelly (PwC), W. Gaziano (PwC), E. Acosta (PwC)	\$1,141	0.30	\$342.30
4/3/2025	Elyse Acosta	Senior Manager	0425H0003: Purchase price allocation and ELA work	\$1,141	0.50	\$570.50
4/3/2025	Will Gaziano	Senior Associate	0425H0004: Internal call to discuss updates to the purchase price allocation with S. Kelly (PwC), W. Gaziano (PwC), E. Acosta (PwC)	\$952	0.30	\$285.60
4/3/2025	Will Gaziano	Senior Associate	0425H0005: Updates to purchase price allocation analysis for new cash amounts sent by client	\$952	2.30	\$2,189.60
4/4/2025	Will Gaziano	Senior Associate	0425H0006: Additional updates to purchase price allocation analysis for new cash amounts sent by client	\$952	2.70	\$2,570.40
4/8/2025	Sean Kelly	Partner	0425H0007: Call to discuss transfer pricing considerations associated with the gain/loss on sale with C. Keller (PwC), S. Kelly (PwC), B. Ritter (PwC), A. McIntire (PwC), N. Berkow (PwC), A. Oberhausen (PwC), T. Carpenter (PwC), R. Miller (PwC)	\$1,330	1.00	\$1,330.00
4/8/2025	Bob Ritter	Partner	0425H0008: Call to discuss transfer pricing considerations associated with the gain/loss on sale with C. Keller (PwC), S. Kelly (PwC), B. Ritter (PwC), A. McIntire (PwC), N. Berkow (PwC), A. Oberhausen (PwC), T. Carpenter (PwC), R. Miller (PwC)	\$1,265	1.00	\$1,265.00
4/8/2025	Craig Keller	Partner	0425H0009: Call to discuss transfer pricing considerations associated with the gain/loss on sale with C. Keller (PwC), S. Kelly (PwC), B. Ritter (PwC), A. McIntire (PwC), N. Berkow (PwC), A. Oberhausen (PwC), T. Carpenter (PwC), R. Miller (PwC)	\$1,265	1.00	\$1,265.00
4/8/2025	Andrea McIntire	Director	0425H0010: Call to discuss transfer pricing considerations associated with the gain/loss on sale with C. Keller (PwC), S. Kelly (PwC), B. Ritter (PwC), A. McIntire (PwC), N. Berkow (PwC), A. Oberhausen (PwC), T. Carpenter (PwC), R. Miller (PwC)	\$1,006	1.00	\$1,006.00
4/8/2025	Tom Carpenter	Director	0425H0011: Call to discuss transfer pricing considerations associated with the gain/loss on sale with C. Keller (PwC), S. Kelly (PwC), B. Ritter (PwC), A. McIntire (PwC), N. Berkow (PwC), A. Oberhausen (PwC), T. Carpenter (PwC), R. Miller (PwC)	\$1,006	1.00	\$1,006.00
4/8/2025	Nicole Berkow	Senior Manager	0425H0012: Call to discuss transfer pricing considerations associated with the gain/loss on sale with C. Keller (PwC), S. Kelly (PwC), B. Ritter (PwC), A. McIntire (PwC), N. Berkow (PwC), A. Oberhausen (PwC), T. Carpenter (PwC), R. Miller (PwC)	\$918	1.00	\$918.00
4/8/2025	Austin Oberhausen	Manager	0425H0013: Call to discuss transfer pricing considerations associated with the gain/loss on sale with C. Keller (PwC), S. Kelly (PwC), B. Ritter (PwC), A. McIntire (PwC), N. Berkow (PwC), A. Oberhausen (PwC), T. Carpenter (PwC), R. Miller (PwC)	\$829	1.00	\$829.00
4/8/2025	Ryan Miller	Senior Associate	0425H0014: Call to discuss transfer pricing considerations associated with the gain/loss on sale with C. Keller (PwC), S. Kelly (PwC), B. Ritter (PwC), A. McIntire (PwC), N. Berkow (PwC), A. Oberhausen (PwC), T. Carpenter (PwC), R. Miller (PwC)	\$702	1.00	\$702.00
4/15/2025	Elyse Acosta	Senior Manager	0425H0015: Purchase price allocation and ELA work	\$1,141	0.40	\$456.40
4/22/2025	Sean Kelly	Partner	0425H0016: Call to discuss status of purchase price allocation and sale gain/loss with C. Keller (PwC), S. Kelly (PwC), N. Berkow (PwC), E. Acosta (PwC), A. Oberhausen (PwC)	\$1,330	0.50	\$665.00
4/22/2025	Craig Keller	Partner	0425H0017: Call to discuss status of purchase price allocation and sale gain/loss with C. Keller (PwC), S. Kelly (PwC), N. Berkow (PwC), E. Acosta (PwC), A. Oberhausen (PwC)	\$1,265	0.50	\$632.50
4/22/2025	Elyse Acosta	Senior Manager	0425H0018: Call to discuss status of purchase price allocation and sale gain/loss with C. Keller (PwC), S. Kelly (PwC), N. Berkow (PwC), E. Acosta (PwC), A. Oberhausen (PwC)	\$1,141	0.50	\$570.50

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4/22/2025	Elyse Acosta	Senior Manager	0425H0019: Internal regroup, cash adjustment emails, discussion regarding loss calcs	\$1,141	1.30	\$1,483.30
4/22/2025	Nicole Berkow	Senior Manager	0425H0020: Call to discuss status of purchase price allocation and sale gain/loss with C. Keller (PwC), S. Kelly (PwC), N. Berkow (PwC), E. Acosta (PwC), A. Oberhausen (PwC)	\$918	0.50	\$459.00
4/22/2025	Austin Oberhausen	Manager	0425H0021: Call to discuss status of purchase price allocation and sale gain/loss with C. Keller (PwC), S. Kelly (PwC), N. Berkow (PwC), E. Acosta (PwC), A. Oberhausen (PwC)	\$829	0.50	\$414.50
4/28/2025	Sean Kelly	Partner	0425H0022: Gain/loss calculations	\$1,330	0.30	\$399.00
4/29/2025	Lesa Shoemaker	Partner	0425H0023: Big Lots discussion regarding next steps on finalizing memo	\$1,265	0.30	\$379.50
4/30/2025	Brian Trueman	Director	0425H0024: Review Federal ELA analysis and Memo to determine state income tax considerations	\$1,006	1.30	\$1,307.80
4/30/2025	Will Gaziano	Senior Associate	0425H0025: Updates to purchase price allocation analysis to show gain/loss by asset	\$952	1.50	\$1,428.00
4/30/2025	Rhys Jonard	Senior Associate	0425H0026: Treasury regulation research and state conformity to specific section related to Excess Loss Accounts	\$702	1.70	\$1,193.40
5/1/2025	Craig Keller	Partner	0525H0027: Call to discuss deductibility of bankruptcy and other transaction-related costs with C. Keller (PwC), M. Hanzley (PwC), N. Berkow (PwC), A. Oberhausen (PwC)	\$1,265	0.80	\$1,012.00
5/1/2025	Michelle Hanzely	Principal	0525H0028: Call to discuss deductibility of bankruptcy and other transaction-related costs with C. Keller (PwC), M. Hanzley (PwC), N. Berkow (PwC), A. Oberhausen (PwC)	\$1,265	0.80	\$1,012.00
5/1/2025	Nicole Berkow	Senior Manager	0525H0029: Call to discuss deductibility of bankruptcy and other transaction-related costs with C. Keller (PwC), M. Hanzley (PwC), N. Berkow (PwC), A. Oberhausen (PwC)	\$918	0.80	\$734.40
5/1/2025	Austin Oberhausen	Manager	0525H0030: Call to discuss deductibility of bankruptcy and other transaction-related costs with C. Keller (PwC), M. Hanzley (PwC), N. Berkow (PwC), A. Oberhausen (PwC)	\$829	0.80	\$663.20
5/2/2025	Sean Kelly	Partner	0525H0031: Gain/loss calculations	\$1,330	0.30	\$399.00
5/5/2025	George Manousos	Partner	0525H0032: Prep/review prior notes and discussion with M. Hanzley (PwC) regarding options for recovery of Chapter 7/11 transaction costs	\$1,265	0.50	\$632.50
5/5/2025	Michelle Hanzely	Principal	0525H0033: Review prior notes and discussion with G. Manousos (PwC) regarding options for recovery of Chapter 7/11 transaction costs	\$1,265	0.50	\$632.50
5/5/2025	Brian Trueman	Director	0525H0034: Draft state considerations related to the ELA analysis and memo	\$1,006	1.40	\$1,408.40
5/5/2025	Brian Trueman	Director	0525H0035: Review 1502 state conformity matrix for -32 and -19	\$1,006	1.40	\$1,408.40
5/6/2025	Sean Kelly	Partner	0525H0036: Review updated PPA calculation	\$1,330	0.40	\$532.00
5/6/2025	Bob Ritter	Partner	0525H0037: Call to discuss deductibility of bankruptcy and other transaction-related costs with C. Keller (PwC), B. Ritter (PwC), A. McIntire (PwC), N. Berkow (PwC), A. Oberhausen (PwC)	\$1,265	1.00	\$1,265.00
5/6/2025	Craig Keller	Partner	0525H0038: Assist with preparation and review of PwC fee application	\$1,265	2.50	\$3,162.50
5/6/2025	Craig Keller	Partner	0525H0039: Call to discuss deductibility of bankruptcy and other transaction-related costs with C. Keller (PwC), B. Ritter (PwC), A. McIntire (PwC), N. Berkow (PwC), A. Oberhausen (PwC)	\$1,265	1.00	\$1,265.00
5/6/2025	Elyse Acosta	Senior Manager	0525H0040: Updated PPA discussion and transmittal	\$1,141	1.00	\$1,141.00
5/6/2025	Andrea McIntire	Director	0525H0041: Call to discuss deductibility of bankruptcy and other transaction-related costs with C. Keller (PwC), B. Ritter (PwC), A. McIntire (PwC), N. Berkow (PwC), A. Oberhausen (PwC)	\$1,006	1.00	\$1,006.00
5/6/2025	Nicole Berkow	Senior Manager	0525H0042: Call to discuss deductibility of bankruptcy and other transaction-related costs with C. Keller (PwC), B. Ritter (PwC), A. McIntire (PwC), N. Berkow (PwC), A. Oberhausen (PwC)	\$918	1.00	\$918.00
5/6/2025	Austin Oberhausen	Manager	0525H0043: Call to discuss deductibility of bankruptcy and other transaction-related costs with C. Keller (PwC), B. Ritter (PwC), A. McIntire (PwC), N. Berkow (PwC), A. Oberhausen (PwC)	\$829	1.00	\$829.00
5/7/2025	Craig Keller	Partner	0525H0044: Call to discuss transaction costs detail and information provided with M. Robey (Big Lots), B. Slayman (Big Lots), M. Burris (Big Lots), K. Payne (Big Lots) and N. Berkow (PwC), C. Keller (PwC), M. Messer (PwC), A. Oberhausen (PwC)	\$1,265	0.50	\$632.50

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5/7/2025	Elyse Acosta	Senior Manager	0525H0045: Assist with preparation and review of PwC fee application	\$1,141	2.10	\$2,396.10
5/7/2025	Nicole Berkow	Senior Manager	0525H0046: Call to discuss transaction costs detail and information provided with M. Robey (Big Lots), B. Slayman (Big Lots), M. Burris (Big Lots), K. Payne (Big Lots) and N. Berkow (PwC), C. Keller (PwC), M. Messer (PwC), A. Oberhausen (PwC)	\$918	0.50	\$459.00
5/7/2025	Austin Oberhausen	Manager	0525H0047: Call to discuss transaction costs detail and information provided with M. Robey (Big Lots), B. Slayman (Big Lots), M. Burris (Big Lots), K. Payne (Big Lots) and N. Berkow (PwC), C. Keller (PwC), M. Messer (PwC), A. Oberhausen (PwC)	\$829	0.50	\$414.50
5/7/2025	Matthew Messer	Associate	0525H0048: Call to discuss transaction costs detail and information provided with M. Robey (Big Lots), B. Slayman (Big Lots), M. Burris (Big Lots), K. Payne (Big Lots) and N. Berkow (PwC), C. Keller (PwC), M. Messer (PwC), A. Oberhausen (PwC)	\$479	0.50	\$239.50
5/12/2025	Brian Trueman	Director	0525H0049: Walk L. Shoemaker (PwC) through SALT considerations around ELA and documentation on FCRR conformity by state	\$1,006	1.40	\$1,408.40
5/13/2025	Bob Ritter	Partner	0525H0050: Call to discuss bankruptcy cost detail and transfer pricing considerations with B. Ritter (PwC), A. McIntire (PwC), A. Oberhausen (PwC)	\$1,265	0.50	\$632.50
5/13/2025	Lesa Shoemaker	Partner	0525H0051: Analyze SALT considerations around ELA	\$1,265	0.50	\$632.50
5/13/2025	Lesa Shoemaker	Partner	0525H0052: Analyze SALT considerations around ELA (continued)	\$1,265	0.60	\$759.00
5/13/2025	Elyse Acosta	Senior Manager	0525H0053: Review and respond to emails regarding purchase price allocation	\$1,141	0.70	\$798.70
5/13/2025	Andrea McIntire	Director	0525H0054: Call to discuss bankruptcy cost detail and transfer pricing considerations with B. Ritter (PwC), A. McIntire (PwC), A. Oberhausen (PwC)	\$1,006	0.50	\$503.00
5/13/2025	Austin Oberhausen	Manager	0525H0055: Call to discuss bankruptcy cost detail and transfer pricing considerations with B. Ritter (PwC), A. McIntire (PwC), A. Oberhausen (PwC)	\$829	0.50	\$414.50
5/14/2025	Sean Kelly	Partner	0525H0056: Call with S. Kelly (PwC), E. Acosta (PwC), B. Trueman (PwC), W. Gaziano (PwC) to discuss purchase price allocation and cash adjustments	\$1,330	0.70	\$931.00
5/14/2025	Craig Keller	Partner	0525H0057: Call to discuss purchase price allocation with M. Robey (Big Lots), B. Slayman (Big Lots), M. Burris (Big Lots), K. Payne (Big Lots) and N. Berkow (PwC), B. Trueman (PwC), S. Huang (PwC), T. McEvoy (PwC), A. Belluardo (PwC), E. Acosta (PwC), C. Keller (PwC)	\$1,265	1.00	\$1,265.00
5/14/2025	Elyse Acosta	Senior Manager	0525H0058: Analyze purchase price allocation and cash adjustments	\$1,141	2.90	\$3,308.90
5/14/2025	Elyse Acosta	Senior Manager	0525H0059: Call with S. Kelly (PwC), E. Acosta (PwC), B. Trueman (PwC), W. Gaziano (PwC) to discuss purchase price allocation and cash adjustments	\$1,141	0.70	\$798.70
5/14/2025	Elyse Acosta	Senior Manager	0525H0060: Call to discuss purchase price allocation with M. Robey (Big Lots), B. Slayman (Big Lots), M. Burris (Big Lots), K. Payne (Big Lots) and N. Berkow (PwC), B. Trueman (PwC), S. Huang (PwC), T. McEvoy (PwC), A. Belluardo (PwC), E. Acosta (PwC), C. Keller (PwC)	\$1,141	1.00	\$1,141.00
5/14/2025	Brian Trueman	Director	0525H0061: Call with S. Kelly (PwC), E. Acosta (PwC), B. Trueman (PwC), W. Gaziano (PwC) to discuss purchase price allocation and cash adjustments	\$1,006	0.70	\$704.20
5/14/2025	Brian Trueman	Director	0525H0062: Call to discuss purchase price allocation with M. Robey (Big Lots), B. Slayman (Big Lots), M. Burris (Big Lots), K. Payne (Big Lots) and N. Berkow (PwC), B. Trueman (PwC), S. Huang (PwC), T. McEvoy (PwC), A. Belluardo (PwC), E. Acosta (PwC), C. Keller (PwC)	\$1,006	1.00	\$1,006.00
5/14/2025	Will Gaziano	Senior Associate	0525H0063: Call with S. Kelly (PwC), E. Acosta (PwC), B. Trueman (PwC), W. Gaziano (PwC) to discuss purchase price allocation and cash adjustments	\$952	0.70	\$666.40
5/14/2025	Nicole Berkow	Senior Manager	0525H0064: Call to discuss purchase price allocation with M. Robey (Big Lots), B. Slayman (Big Lots), M. Burris (Big Lots), K. Payne (Big Lots) and N. Berkow (PwC), B. Trueman (PwC), S. Huang (PwC), T. McEvoy (PwC), A. Belluardo (PwC), E. Acosta (PwC), C. Keller (PwC)	\$918	1.00	\$918.00

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Date	Name	Position	Description	Rate	Hours	Total Compensation
5/14/2025	Anna Belluardo	Manager	0525H0065: Call to discuss purchase price allocation with M. Robey (Big Lots), B. Slayman (Big Lots), M. Burris (Big Lots), K. Payne (Big Lots) and N. Berkow (PwC), B. Trueman (PwC), S. Huang (PwC), T. McEvoy (PwC), A. Belluardo (PwC), E. Acosta (PwC), C. Keller (PwC)	\$829	1.00	\$829.00
5/14/2025	Stella Huang	Senior Associate	0525H0066: Call to discuss purchase price allocation with M. Robey (Big Lots), B. Slayman (Big Lots), M. Burris (Big Lots), K. Payne (Big Lots) and N. Berkow (PwC), B. Trueman (PwC), S. Huang (PwC), T. McEvoy (PwC), A. Belluardo (PwC), E. Acosta (PwC), C. Keller (PwC)	\$702	1.00	\$702.00
5/14/2025	Tommy McAvoy	Associate	0525H0067: Call to discuss purchase price allocation with M. Robey (Big Lots), B. Slayman (Big Lots), M. Burris (Big Lots), K. Payne (Big Lots) and N. Berkow (PwC), B. Trueman (PwC), S. Huang (PwC), T. McEvoy (PwC), A. Belluardo (PwC), E. Acosta (PwC), C. Keller (PwC)	\$479	1.00	\$479.00
5/15/2025	Elyse Acosta	Senior Manager	0525H0068: Review and respond to PPA cash adjustment emails	\$1,141	0.90	\$1,026.90
5/19/2025	Lesa Shoemaker	Partner	0525H0069: Big Lots consulting review final ELA with federal team, notes on SALT implications	\$1,265	0.30	\$379.50
5/20/2025	George Manousos	Partner	0525H0070: Call to discuss deductibility of bankruptcy and other transaction related costs with N. Berkow (PwC), M. Hanzely (PwC), G. Manousos (PwC), A. Oberhausen (PwC)	\$1,265	0.50	\$632.50
5/20/2025	George Manousos	Partner	0525H0071: Prepare for discussion on next steps for the documentation of the facts regarding the bankruptcy and the finalization of the tax treatment	\$1,265	0.50	\$632.50
5/20/2025	Michelle Hanzely	Principal	0525H0072: Call to discuss deductibility of bankruptcy and other transaction related costs with N. Berkow (PwC), M. Hanzely (PwC), G. Manousos (PwC), A. Oberhausen (PwC)	\$1,265	0.50	\$632.50
5/20/2025	Michelle Hanzely	Principal	0525H0073: Creation of the summary of the facts and timeline of events for Big Lots to validate	\$1,265	1.00	\$1,265.00
5/20/2025	Michelle Hanzely	Principal	0525H0074: Discussion on next steps for the documentation of the facts regarding the bankruptcy and the finalization of the tax treatment	\$1,265	0.50	\$632.50
5/20/2025	Nicole Berkow	Senior Manager	0525H0075: Call to discuss deductibility of bankruptcy and other transaction related costs with N. Berkow (PwC), M. Hanzely (PwC), G. Manousos (PwC), A. Oberhausen (PwC)	\$918	0.50	\$459.00
5/20/2025	Austin Oberhausen	Manager	0525H0076: Call to discuss deductibility of bankruptcy and other transaction related costs with N. Berkow (PwC), M. Hanzely (PwC), G. Manousos (PwC), A. Oberhausen (PwC)	\$829	0.50	\$414.50
Subtotal - Tax Advisory Services					66.60	\$70,202.50
Subtotal - Hours and Compensation - Hourly Services					66.60	\$70,202.50

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Bankruptcy Compliance Services						
<i>Fee Applications</i>						
4/29/2025	Chris Lewis	Manager	0425H1000: Prepare exhibits to PwC's combined fourth monthly and second interim fee application (January-March 2025)	\$400	2.40	\$960.00
4/30/2025	Chris Lewis	Manager	0425H1001: Draft PwC's combined fourth monthly and second interim fee application (January-March 2025)	\$400	1.80	\$720.00
5/7/2025	Chris Lewis	Manager	0525H1003: Revise exhibits to PwC's combined fourth monthly and second interim fee application (January-March 2025) based on engagement team comments	\$400	1.00	\$400.00
5/9/2025	Chris Lewis	Manager	0525H1004: Finalize and coordinate filing of PwC's combined fourth monthly and second interim fee application (January-March 2025)	\$400	0.80	\$320.00
<i>Subtotal - Fee Applications</i>					6.00	\$2,400.00
Subtotal - Hours and Compensation - Bankruptcy Compliance Services					6.00	\$2,400.00
Total - Hours and Compensation Sought - Hourly Services					72.60	\$72,602.50